

## KANSAS

Law	Motor Vehicle Fuel Taxes, Article 34, Sections 79-3401 - 34,164.
Definitions	<p><b>Motor vehicle fuels:</b> gasoline, casinghead gasoline, natural gasoline, drip gasoline and any other liquid fuel subject to distillation produces 10% recovered fuel (does not include liquefied gases). [Sec. 79-3401(l)] <b>Special fuels:</b> all combustible liquids except such fuels as are subject to the motor fuel tax law or the liquefied petroleum motor fuel tax law, but including alcohol fuel. [Sec. 79-3401(s)] <b>LP-gas:</b> liquefied gases, including liquefied natural gas and compressed natural gas. [Sec 79-3490] <b>Liquid fuels:</b> any flammable liquid which is used either alone or in combination in an internal combustion engine for the generation of power. [Sec. 79-3401(i)] <b>Agricultural ethyl alcohol:</b> motor-vehicle fuel component with a purity of at least 99%, denatured. [Sec. 79-3401(b)]</p>
Tax Rate	<p>18¢ per gallon for motor vehicle fuels, including gasohol, ethanol 20¢ per gallon for special fuel 17¢ per gallon for LPG, CNG [Sec. 79-34,141]</p>
Tax Breaks	None.
Exemptions	Refunds for fuel for off-highway purposes [Sec. 79-3453]
Gasohol	Exemption repealed July 1, 1987.
Special Provisions	Intrastate companies using LP-gas vehicles may compute tax based on an MPG basis in the following manner: 12 MPG for vehicles with a gross weight of 6000 lbs. or less; 10 MPG for vehicle 6001 lbs. GVW - 12,000 lbs. GVW; 7 MPG for vehicles 12,001 - 24,000 lbs. GVW; 6 MPG for vehicles 24,001 - 42,000 lbs. GVW; 4 MPG for vehicles 42,001 - 66,000 lbs. GVW; and 3 MPG for vehicles in excess of 66,000 lbs. GVW. Special permit decals are issued if the company opts for computing

tax in this manner. Companies that obtain a special LP-gas permit may pay a flat fee in lieu of other tax options. Fee is based on class (weight range) of vehicle and mileage traveled per year. Fees range from \$34 for a 3000 lbs. vehicle traveling fewer than 5000 miles to \$4060 for vehicles over 48,000 lbs. GVW and traveling 60,000 miles or more in a year. [Sec. 79-3492b]

Interstate users must pay taxes according to the rates noted in tax rate section, and follow IFTA or fuel user requirements, generally.

## Income Tax

Credit available for fleets of 10 or more vehicles consuming a fleet average of 2000 gallons per year. Credit of 50% of cost of operation to a maximum \$2500 per vehicle for vehicles placed in service on or after 1/1/96 and by 12/31/98, 40% of cost of operation to a maximum \$2000 for vehicles placed in service after 12/31/98. [A straight in-lieu credit is also available, at 5% of the cost of a qualifying vehicle, up to \$750.] Credit drops to 40% and a maximum \$2000 per vehicle after that date. If credit exceeds liability, credit may carry over into three succeeding taxable years. Credit available only to initial vehicle title holder. [Sec. 79-32,201]